

**AMENDMENTS TO THE CLAIMS**

1. (Currently Amended) A soft magnetic material comprising:  
  
    ~~metal-magnetic iron~~ iron particles ~~containing~~ consisting of elemental iron and ~~oxygen iron~~  
oxide,  
  
    wherein ~~[[the]]~~ an amount of ~~[[the]]~~ oxygen contained in the ~~metal-magnetic iron~~  
particles is more than 0 and ~~[[is]]~~ less than ~~[[0.05%]]~~ 0.03% by mass,  
  
    wherein the ~~metal-magnetic iron~~ iron particles have a coercive force of ~~2.4 x 10<sup>2</sup>~~ 2.0 x 10<sup>2</sup>  
A/m or less, and  
  
    wherein insulating coated films surround the surface of the ~~metal-magnetic iron~~ iron particles,  
the insulating coated films containing an oxide that is formed by subjecting the ~~metal-magnetic~~  
iron particles to phosphoric acid treatment.
2. (Cancelled)
3. (Currently Amended) The soft magnetic material according to claim 1, wherein the ~~metal~~  
~~magnetic iron~~ iron particles have an average particle size from 100  $\mu\text{m}$  to 300  $\mu\text{m}$ .
4. (Currently Amended) The soft magnetic material according to claim 1, wherein the ~~metal~~  
~~magnetic iron~~ iron particles have a particle size distribution substantially present only in the range of  
more than 38  $\mu\text{m}$ .
5. (Cancelled)

6. (Previously Presented) A dust core produced using the soft magnetic material according to claim 1.

7. (Original) The dust core according to claim 6, wherein coercive force is  $2.0 \times 10^2$  A/m or less.